

SUNSET COMMUNITY INCORPORATED
Financial Statements
Year Ended March 31, 2023

SUNSET COMMUNITY INCORPORATED
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Year Ended March 31, 2023

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of Sunset Community Incorporated have been prepared in accordance with Canadian public sector accounting standards and the integrity and objectivity of the statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information in the financial statements.

Management is also responsible for implementing and maintaining a system of internal control to provide reasonable assurance that reliable financial information is produced.

The Board of Directors is responsible for ensuring that management fulfills its responsibility for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements on a regular basis throughout the year and external audited financial statements yearly.

The external auditors, McIsaac Darragh Chartered Professional Accountants, conducted an independent examination in accordance with Canadian auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of Sunset Community Incorporated and meet when required.

On behalf of Sunset Community Incorporated:

Julie Hoeg, Executive Director

Angela Stewart, Coordinator of
Financial Services

Pugwash, NS
June 28, 2022

INDEPENDENT AUDITOR'S REPORT

To the Shareholders of Sunset Community Incorporated

Opinion

We have audited the financial statements of Sunset Community Incorporated (the Corporation), which comprise the statement of financial position as at March 31, 2023, and the statements of operations and accumulated surplus, changes in net financial debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as at March 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Corporation in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Corporation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Corporation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Corporation's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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Independent Auditor's Report to the Shareholders of Sunset Community Incorporated (*continued*)

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Corporation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Corporation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

McIsaac Darragh Inc.

Amherst, Nova Scotia
June 28, 2023

CHARTERED PROFESSIONAL ACCOUNTANTS

SUNSET COMMUNITY INCORPORATED
Statement of Financial Position
March 31, 2023

	2023	2022
ASSETS		
Cash	\$ 700,889	\$ 344,295
Receivables (Note 3)	109,961	529,169
HST recoverable	81,126	57,617
Inventory for re-sale	33,958	43,079
	925,934	974,160
LIABILITIES		
Accounts payable and accrued liabilities (Note 5)	1,097,424	1,653,180
Employee future benefits	95,600	95,600
Deferred contributions (Note 7)	265,601	291,756
Long term debt (Note 8)	8,364,241	8,882,092
	9,822,866	10,922,628
NET FINANCIAL DEBT	(8,896,932)	(9,948,468)
NON-FINANCIAL ASSETS		
Prepaid expenses	-	10,260
Tangible capital assets (Note 9)	12,675,230	12,466,443
	12,675,230	12,476,703
ACCUMULATED SURPLUS (Note 10)	\$ 3,778,298	\$ 2,528,235
CONTINGENT LIABILITY (Note 12)		
OTHER SIGNIFICANT MATTERS (Note 14)		

ON BEHALF OF THE BOARD

Director

Director

SUNSET COMMUNITY INCORPORATED
Statement of Operations and Accumulated Surplus
Year Ended March 31, 2023

	Budget (Note 12)	2023	2022
REVENUES			
Per Diems	\$ 11,262,685	\$ 10,999,472	\$ 10,479,796
Wage re-imbursements (Note 14)	225,000	350,848	289,621
Independent living services	-	395,738	283,112
Additional funding for operations (Notes 7, 14)	-	193,563	29,912
Total N.S. Department of Community Services	11,487,685	11,939,621	11,082,441
Donations and fundraising	-	35,540	36,181
Other revenue	25,000	34,508	26,267
Sunset Industries (Note 7)	-	252,206	231,336
Apartment rentals	-	45,830	36,715
	11,512,685	12,307,705	11,412,940
EXPENSES (Schedule 1)			
Client services	6,422,913	6,284,635	6,692,826
Dietary	1,226,721	1,335,437	1,319,330
Administration	902,167	986,336	942,754
Sunset Industries	877,092	1,017,919	916,101
Facilities	809,434	957,818	809,212
Community residential services	712,162	540,290	575,184
Housekeeping/laundry	562,196	532,842	570,719
Independent living services	-	358,452	359,025
	11,512,685	12,013,729	12,185,151
SURPLUS (DEFICIT) FROM OPERATIONS	-	293,976	(772,211)
OTHER INCOME (EXPENSES)			
Loan repayment grant	-	870,077	853,907
Capital funding	-	73,265	-
Deficit funding	-	278,000	382,927
N.S. Department of Community Services	-	1,221,342	1,236,834
Capital donations and grants	-	485,277	-
Amortization	-	(482,713)	(473,197)
Interest on long term debt	-	(267,500)	(269,652)
Loss on disposal of equipment	-	(319)	-
	-	956,087	493,985
ANNUAL SURPLUS (DEFICIT)	-	1,250,063	(278,226)
ACCUMULATED SURPLUS - BEGINNING OF YEAR	-	2,528,235	2,806,461
ACCUMULATED SURPLUS - END OF YEAR	\$ -	\$ 3,778,298	\$ 2,528,235

See notes to financial statements

SUNSET COMMUNITY INCORPORATED
Statement of Changes in Net Financial Debt
Year Ended March 31, 2023

	Budget 2023	2023	2022
ANNUAL SURPLUS (DEFICIT)	\$ -	\$ 1,250,063	\$ (278,226)
Amortization of tangible capital assets	-	482,713	473,197
Purchase of tangible capital assets	-	(692,319)	-
Proceeds on disposal of tangible capital assets	-	500	-
Loss on disposal of assets	-	319	-
Decrease in prepaid expenses	-	10,260	-
	-	(198,527)	473,197
DECREASE IN NET FINANCIAL DEBT	-	1,051,536	194,971
NET FINANCIAL DEBT - BEGINNING OF YEAR	-	(9,948,468)	(10,143,439)
NET FINANCIAL DEBT - END OF YEAR	\$ -	\$ (8,896,932)	\$ (9,948,468)

See notes to financial statements

SUNSET COMMUNITY INCORPORATED**Statement of Cash Flows****Year Ended March 31, 2023**

	2023	2022
OPERATING ACTIVITIES		
Cash receipt from government funding and clients	\$ 12,294,156	\$ 11,711,797
Cash receipts from sales of services	655,336	344,908
Cash receipts from donations and fundraising	81,085	63,316
Cash paid to suppliers and employees	(12,548,733)	(12,060,111)
Interest paid	(267,500)	(269,652)
Cash flow from (used by) operating activities	214,344	(209,742)
CAPITAL ACTIVITY		
Purchase of tangible capital assets	(692,319)	-
Proceeds on disposal of tangible capital assets	500	-
Government funding for tangible capital assets	430,015	-
Donations for tangible capital assets	51,827	-
Cash flow used by capital activity	(209,977)	-
FINANCING ACTIVITIES		
Cash receipts from provincial capital funding	870,077	853,907
Proceeds from long term financing	120,225	482,309
Repayment of long term debt	(638,075)	(611,823)
Cash flow from financing activities	352,227	724,393
INCREASE IN CASH FLOW	356,594	514,651
Cash (deficiency) - beginning of year	344,295	(170,356)
CASH - END OF YEAR	\$ 700,889	\$ 344,295

See notes to financial statements

SUNSET COMMUNITY INCORPORATED

Notes to Financial Statements

Year Ended March 31, 2023

1. DESCRIPTION OF OPERATIONS

Sunset Community Incorporated (the "Corporation") was incorporated by the Municipality of the County of Cumberland under the Business Corporations Act of Nova Scotia. It operates a residential care facility, sheltered workshop, group home and provides support to adults with disabilities living in the community through the Independent Living Support Program.

The Corporation is controlled by the County of Cumberland and is a registered charity, as such, it is exempt from income tax. The Corporation receives substantially all of its funding from the Nova Scotia Department of Community Services.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian public sector accounting standards as issued by the Public Sector Accounting Board and include the following significant accounting policies.

Basis of accounting

Revenues and expenses are recorded on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable and expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay.

Client trust funds

Client trust funds administered by the Corporation are not included in the financial statements (Note 14).

Cash and cash equivalents

Cash includes cash and operating bank balances and indebtedness.

Inventory

Inventory of materials and finished goods is recorded at the lower of cost and net realizable value, with cost determined on a first-in first-out basis.

Financial instruments policy

The Corporation's financial instruments are comprised of cash, receivables, payables, bank indebtedness and long term debt. All financial instruments are measured at cost or amortized cost.

It is management's opinion that the Corporation is not exposed to significant currency, market or credit risks from these financial instruments. The Corporation is exposed to interest rate risk due to its bank indebtedness and long term debt.

As the Corporation has no assets subject to remeasurement, no statement of remeasurement gains and losses has been presented.

Management is of the opinion the carrying amount of financial instruments approximates fair value.

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SUNSET COMMUNITY INCORPORATED

Notes to Financial Statements

Year Ended March 31, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Employee future benefits

The contributions to a multi-employer defined benefit pension plan are expensed when contributions are due. The costs of post-employment benefits are recognized when the event that obligates the Corporation occurs.

(a) On behalf of its employees the Corporation contributes to a multi-employer defined benefit plan, administered by the Nova Scotia Association of Health Organizations, that provides a pension on retirement based on the member's age at retirement and length of service. The most recent actuarial valuation was conducted as at July 1, 2020 and indicated a funded liability. The corporation bears no direct financial responsibility for the liability of the plan. The contribution rates are based on salary level and range from 7.82% to 10.18% for the employee and 9.22% to 11.58% for the employer. The total pension expense for the year is \$554,870 (2022 - \$503,226) and is included in salaries and benefits (Schedule 1).

(b) Sick leave benefits do not vest with the employees. The liability for sick leave benefits is calculated using management's best estimate (Note 6).

Deferred revenue

Certain amounts are received pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs or in the delivery of specific services and transactions. These amounts are recognized as revenue in the fiscal year the related expenses are incurred, services are performed or when stipulations are met.

Non-financial assets

Non-financial assets do not normally provide resources to discharge liabilities to the corporation unless they are sold. They are accounted for as assets because they can be used to provide services in future periods.

The change in non-financial assets during the year, together with the annual surplus or deficit, accounts for the change in net financial assets for the year.

Tangible Capital Assets

Tangible capital assets are recorded at cost, which includes all amounts, except loan interest, that are directly attributable to acquisition, construction, design, development or betterment of the assets. The cost, less residual value, of the tangible capital assets is depreciated on a straight-line basis over the estimated useful life as follows:

Land	Not amortized
Buildings and improvements	10 to 40 years
Equipment	5 to 20 years
Motor vehicles	10 years
Paving	10 years

Tangible capital assets are written down when conditions indicate that they no longer contribute to the corporation's ability to provide services.

Tangible capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

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SUNSET COMMUNITY INCORPORATED
Notes to Financial Statements
Year Ended March 31, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Revenue recognition

- (a) Revenue from per diems, sale of meals and revenue from Sunset Industries is recognized at the time the service is rendered in the normal course of operations.
- (b) Revenue from apartment rentals is recorded monthly as apartments are occupied.
- (c) Unrestricted contributions are recognized as revenue when received. Donated goods are recorded at their fair market value at the time of the donation, when the goods would have otherwise been purchased and fair value can reasonably be estimated.
- (d) Externally restricted contributions are recognized as revenue when the resources are used for their intended purpose. Externally restricted contributions received before this time are reported as deferred revenue.

Government transfers

Government transfers are recognized in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made. Transfers are recognized as deferred revenue when amounts have been received but not all eligibility criteria have been met.

Measurement uncertainty

Certain amounts in the financial statements are subject to measurement uncertainty and are based on the Corporation's best information and judgment. Actual results could differ from these estimates.

Examples of significant estimates include:

- the estimated useful lives of assets;
- the assumptions used in determining the obligation for accrued sick time;
- the salary and benefit rates used in determining the obligation for accrued vacation and holiday pay;
- the quantity and value of inventory on hand.

3. RECEIVABLES

	2023	2022
Receivable from N.S. Dept. of Community Services	\$ 39,319	\$ 478,363
Other receivables	70,642	50,806
	\$ 109,961	\$ 529,169

SUNSET COMMUNITY INCORPORATED
Notes to Financial Statements
Year Ended March 31, 2023

4. BANK INDEBTEDNESS

The Corporation has available overdraft of \$25,000 bearing interest at prime plus 0.5%.

The Corporation has available a \$300,000 revolving line of credit, bearing interest at prime. At year end this line of credit was not in use.

Advances on both facilities are payable on demand and are authorized by resolutions to borrow passed by Municipality of the County of Cumberland.

5. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2023	2022
Accounts payable and accrued liabilities	\$ 393,263	\$ 501,311
Salaries and benefits payable	323,418	297,851
Accrued vacation and holiday pay	380,743	371,709
N.S. Dept. of Community Services	-	482,309
	\$ 1,097,424	\$ 1,653,180

6. EMPLOYEE FUTURE BENEFITS

The CUPE union contract was last ratified in April 2020. Regular full time employees earn 144 hours of sick leave per year at a rate of 12 hours per month. Part time, temporary and term employees earn 1 hour of sick time for every 14.44 hours worked. The maximum accumulation of sick leave is 1,200 hours.

Accumulated sick leave is not paid out upon termination. The accrued liability is based on management's estimate of the future use of accumulated sick time at year end.

7. DEFERRED CONTRIBUTIONS

Deferred contributions consist of donations restricted by donors to be used by the corporation for staff training and enhancement of client experiences.

	2023	2022
Deferred contributions - opening balance	\$ 291,756	\$ 111,321
Receipts during the year	225,000	225,435
Recognized as revenue	(251,155)	(45,000)
Deferred contributions - closing balance	\$ 265,601	\$ 291,756

Revenue from deferred contributions is recorded in Additional funding from N.S. Department of Community Services and spending is recorded in Sunset Industries. (2022 - revenue and spending were recorded in Sunset Industries.)

SUNSET COMMUNITY INCORPORATED

Notes to Financial Statements

Year Ended March 31, 2023

8. LONG TERM DEBT

	2023	2022
Municipality of the County of Cumberland debenture bearing interest at rates varying from 2.617% to 3.073% over the term of the debenture. The debenture is repayable in annual payments of \$360,000 until November 2026 and then one payment of \$3,960,000 due in November 2027, with interest paid semi-annually. The debenture is unsecured.	\$ 5,400,000	\$ 5,760,000
Municipality of the County of Cumberland debenture, refinanced in the year, bears interest at rates varying from 3.847% to 4.177% over the term of the debenture. The debenture is repayable in annual payments of \$230,000 until November 2032 and then one payment of \$2,300,000 due in November 2032, with interest paid semi-annually. The debenture is unsecured.	2,300,000	2,530,000
Municipality of the County of Cumberland debenture bearing interest at rates varying from 0.565% to 2.376% over the term of the debenture. The debenture is repayable in annual payments of \$24,115 until May 2030 and then one payment of \$265,274 due in May 2031, with interest paid semi-annually. The debenture is unsecured.	458,194	482,309
Micro Home promissory note with a limit of \$200,000 bearing interest at 8% per annum, repayable in monthly blended payments of \$800. The loan matures in January 2028 and is secured by land and building with a net book value of \$153,600.	94,347	-
Scotiabank loan bearing interest at 4.5% per annum, repayable in monthly blended payments of \$1,668. The loan matures in January 2028. The loan is unsecured.	86,781	102,502
Scotiabank loan bearing interest at 8.99% per annum, repayable in bi-weekly blended payments of \$291. The loan matures in March 2027 and is secured by a vehicle with a net book value of \$22,792.	24,919	-
Scotiabank loan repaid during in year.	-	7,281
	\$ 8,364,241	\$ 8,882,092

Principal repayment terms are approximately:

2024	\$ 638,200
2025	639,700
2026	676,500
2027	623,300
2028	4,298,800

SUNSET COMMUNITY INCORPORATED
Notes to Financial Statements
Year Ended March 31, 2023

9. TANGIBLE CAPITAL ASSETS

<u>Cost</u>	2022 Balance	Additions	Disposals	2023 Balance
Land	\$ 11,600	\$ 35,000	\$ -	\$ 46,600
Buildings	17,276,637	120,087	32,723	17,364,001
Equipment	304,781	438,382	-	743,163
Motor vehicles	316,065	98,850	87,362	327,553
Paving	308,813	-	-	308,813
	\$ 18,217,896	\$ 692,319	\$ 120,085	\$ 18,790,130

<u>Accumulated Amortization</u>	2022 Balance	Amortization	Accumulated Amortization on Disposals	2023 Balance
Buildings	\$ 4,982,486	\$ 431,376	\$ 31,905	\$ 5,381,957
Equipment	188,395	19,607	-	208,002
Motor vehicles	271,759	31,730	87,361	216,128
Paving	308,813	-	-	308,813
	\$ 5,751,453	\$ 482,713	\$ 119,266	\$ 6,114,900

<u>Net book value</u>	2023	2022
Land	\$ 46,600	\$ 11,600
Buildings	11,982,044	12,294,151
Equipment	535,161	116,386
Motor vehicles	111,425	44,306
	\$ 12,675,230	\$ 12,466,443

Land and the original Adult Residential Centre buildings are owned by the Municipality of the County of Cumberland and are not included in the above schedule.

Equipment additions of \$438,382 were not amortized as they were not completed at year end.

10. ACCUMULATED SURPLUS

The accumulated surplus is made up of the following:

	2023	2022
Accumulated surplus	\$ 3,788,306	\$ 2,423,733
Internally restricted equipment reserve	-	104,502
	\$ 3,788,306	\$ 2,528,235

11. BUDGETED FIGURES

Budgeted figures are presented for comparison and were established by the Nova Scotia Department of Community Services and are unaudited.

SUNSET COMMUNITY INCORPORATED

Notes to Financial Statements

Year Ended March 31, 2023

12. CONTINGENT LIABILITY

The Corporation may be involved in legal proceedings, claims and litigation arising in the normal course of operations. As of March 31, 2023, management believes it is not exposed to material, adverse impact on its financial position as a result of any such claims.

13. TRUSTS UNDER ADMINISTRATION

At March 31, 2023, the balance of funds held in clients' trust accounts was \$244,614 (2022 - \$247,085).

14. OTHER SIGNIFICANT MATTERS

1. During the year, the Municipality of the County of Cumberland (the "Municipality") began the process of divestment of the Corporation. This process is expected to be completed in the 2023/24 fiscal year and will result in the following:

- a) The Municipality will not control the Corporation.
- b) Land and buildings currently owned by the Municipality will be transferred to the Corporation;
- c) Long term debt with the Municipality will be transferred to a new lender;
- d) Bank indebtedness will no longer be secured by Municipal borrowing resolutions but by the Corporation's own assets; and

There are no planned changes to the Corporation's structure or fiscal year end date.

2. The outbreak of a novel strain of coronavirus continues to have a significant impact on the global economy as of the date of these financial statements. The duration and impact of the pandemic are unknown at this time, as are the efficacy of government and central bank interventions. It is not possible to reliably estimate the length and severity of the measures nor their impact on the future financial results and condition of the Corporation. To date, no adjustments have been made to the carrying value of assets or liabilities as a result of the pandemic. Management is of the opinion no future adjustments will be necessary.

To mitigate the financial impact of the pandemic, the Department of Community Services provided additional funding to reimburse the Corporation for increased cost of wages and supplies. Total supplementary funding was \$27,374 (2022 - \$174,545) of which \$27,374 (2022 - \$166,893) is included in Wage reimbursements and \$nil (2022 - \$17,652) is included in Additional funding.

3. In late fiscal 2023, the N.S. Premier announced retention incentives for healthcare workers, including those who work in disability support programs, to be calculated and paid out in fiscal 2024. In June and July 2023, the Corporation received approximately \$753,000 and subsequently paid this out to eligible staff. The amounts are not accrued in the fiscal 2023 figures.

15. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

SUNSETCOMMUNITY INCORPORATED
Expenses by Object
Year Ended March 31, 2023

(Schedule 1)

	(Note 11) Budget	Client Services	Dietary	Admin.	Sunset Industries	Facility	Residential Services	Environmental/ Laundry	Independent Living Services	2023 Total	2022 Total
Advertising	\$ 8,000	-	-	13,844	553	-	-	-	-	14,397	\$ 17,118
Audit and legal	14,600	-	-	12,275	-	-	2,000	-	-	14,275	15,225
Bad debts	-	-	-	-	-	-	-	-	-	-	16,370
Charitable and fundraising	-	-	-	3,965	-	-	-	-	-	3,965	2,913
Client wages	115,625	-	-	-	89,077	-	-	-	-	89,077	80,584
Contracted health services	55,200	56,009	-	-	-	-	-	-	-	56,009	37,169
Cost of sales	-	-	-	-	86,543	-	-	-	-	86,543	71,448
Dues and licenses	27,800	-	-	23,449	-	-	-	-	-	23,449	24,196
Food	308,400	-	365,013	-	-	-	-	-	-	365,013	353,028
Insurance	71,965	-	-	71,722	6,702	-	3,143	-	-	81,567	69,680
Interest and service charges	7,700	-	-	10,350	4,682	-	-	-	-	15,032	22,973
Office	27,500	-	-	32,759	9,449	-	-	-	1,797	44,005	32,557
Purchased services	108,700	-	-	133,252	-	-	-	-	-	133,252	135,311
Recreation	9,150	8,837	-	-	-	-	27	-	-	8,864	8,872
Repairs and maintenance	245,150	2,201	9,954	14,697	42,862	238,837	14,816	23,501	-	346,868	394,914
Salaries and benefits	9,611,015	5,880,827	940,752	498,565	742,996	396,364	439,073	435,259	318,177	9,652,013	9,856,310
Staff education	38,250	-	-	36,340	-	-	-	-	-	36,340	26,593
Supplies	498,840	336,761	19,718	7,036	-	-	61,167	74,082	10,451	509,215	584,237
Travel	45,700	-	-	50,448	25	-	4,576	-	26,740	81,789	67,192
Unrecoverable HST	47,090	-	-	48,786	-	-	-	-	-	48,786	45,310
Utilities	272,000	-	-	28,848	35,030	322,617	15,488	-	1,287	403,270	323,151
Total	\$ 11,512,685	\$ 6,284,635	\$ 1,335,437	\$ 986,336	\$ 1,017,919	\$ 957,818	\$ 540,290	\$ 532,842	\$ 358,452	\$ 12,013,729	\$ 12,185,151

See notes to financial statements